

Regulation History

Type of Regulation: Sales and Use Tax

Regulation: 1655

Title: 1655, *Returns, Defects and Replacements*

Preparation: Monica Silva

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The proposed amendments to Regulation 1655, *Returns, Defects and Replacements*, clarify that the regulation's provisions regarding restitution and replacement under the "Lemon Law" apply to use tax under specified circumstances.

History of Proposed Regulation:

April 22-24, 2014	Public Hearing
February 14, 2014	OAL publication date; 45-day public comment period begins; Interested Parties mailing
February 4, 2014	Notice to OAL
December 17, 2013	Business Tax Committee, Board Authorized Publication (Vote 5-0)

Sponsor: NA

Support: NA

Oppose: NA